

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA

IN RE:

SIMPLY ESSENTIALS, LLC,

Debtor.

CHAPTER 7
CASE NO. 20-00305

**NOTICE OF FINAL HEARING ON TRUSTEE'S MOTION TO SELL
AND FOR OTHER RELIEF (11 U.S.C. §§363(b) AND (f))
AND SUPPLEMENT THERETO;
MOTION TO APPROVE BID;
NOTICE OF HEARING ON SAID MOTIONS;
NOTICE OF BAR DATE FOR OBJECTIONS**

TO ALL CREDITORS AND PARTIES IN INTEREST:

NOTICE IS GIVEN that Trustee Larry S. Eide has filed a Motion to Sell and For Other Relief (11 U.S.C. §§363(b) and (f)), pertaining to the sale of the Debtor's real estate locally known as 901 N. Main Street, Charles City, Floyd County, Iowa, and 300 Lawler Street, Charles City, Floyd County, Iowa, and all of the tangible personal property located therein (but NOT including any rolling stock), and certain intellectual property and intangible property, a Supplement to said Motion, and a Motion to Approve Bid in the amount of \$9,500,000.00 received from International Poultry Breeders, L.L.C., d/b/a The Best Dressed Chicken.

NOTICE IS FURTHER GIVEN that a copy of the Motion to Sell (with all Exhibits) can be obtained from the undersigned or from the Office of the Clerk of this Court.

NOTICE IS FURTHER GIVEN that a copy of the Trustee's Motion to Approve Bid; Supplement to Trustee's Motion to Sell and For Other Relief (11 U.S.C. §§363(b) and (f)) is attached hereto.

NOTICE IS FURTHER GIVEN that objections to the Trustee's Motion to Sell and/or the Trustee's Motion to Approve Bid shall be filed with the Clerk of this Court, at either of the following addresses:

United States Bankruptcy Court
Northern District of Iowa
Clerk's Office
111 7th Avenue SE, Box 15
Cedar Rapids, IA 52401-2101

United States Bankruptcy Court
Northern District of Iowa
Clerk's Office, Federal Building
320 6th Street, Room 126
Sioux City, IA 51101

with a copy to the Trustee, attorneys for the prospective purchaser International Poultry Breeders, L.L.C., d/b/a The Best Dressed Chicken, and the United States Trustee at the addresses shown below, **no later than September 3, 2021.**

NOTICE IS FURTHER GIVEN that said Motions and timely-filed objections, if any, will come before the Court and be heard **at 1:30 p.m. CDT on September 9, 2021**, in the Bankruptcy Court Room, First Floor, United States Courthouse, 320 6th Street, Sioux City, Iowa.

If no objection is filed, the appropriate order will be entered.

Dated: August 13, 2021.

/s/ Larry S. Eide

Larry S. Eide, Trustee
PO Box 1588
Mason City, IA 50402-1588
Telephone: 641.423.4264
Facsimile: 641.423.3145
Email: eide@pappajohnlaw.com

Chapter 7 Trustee:

Larry S. Eide, Trustee
PO Box 1588
Mason City, IA 50402-1588

United States Trustee:

Office of United States Trustee
United States Federal Courthouse
111 7th Avenue SE, Box 17
Cedar Rapids, IA 52401-2101

Attorneys for International Poultry Breeders, L.L.C., d/b/a The Best Dressed Chicken

Thomas L. Flynn
Brick Gentry, P.C.
6701 Westown Parkway, Suite 100
West Des Moines, IA 50266

I hereby certify that a copy of this document and all enclosures, were mailed the date indicated below, to all creditors and parties in interest herein as required by the Bankruptcy Code and Rules, per attached list.

DATED: June 18, 2021.

/s/ Larry S. Eide

Larry S. Eide (AT0002317)

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA

IN RE:

SIMPLY ESSENTIALS, LLC,

Debtor(s).

CHAPTER 7
CASE NO. 20-00305

**TRUSTEE'S MOTION TO APPROVE BID;
SUPPLEMENT TO
TRUSTEE'S MOTION TO SELL AND FOR OTHER RELIEF
(11 U.S.C. §§363(b) AND (f));**

COMES NOW Chapter 7 Trustee Larry S. Eide and moves the Court for an order granting this Motion, and in support thereof respectively states:

1. On June 22, 2021, the Trustee filed a Motion to Sell and For Other Relief 11 U.S.C. §§363(b) and (f); Motion to Approve Bid Procedures (hereinafter called the "Motion to Sell") whereby the Trustee sought approval of this Court to sell the Assets (as defined in the Motion to Sell) pursuant to a written bid in the amount of \$9,500,000.00 received from Pure Prairie Farms, Inc. (hereinafter called "Pure Prairie"), or in the event of a timely filed objection, the approval of bidding procedures.

2. This document is a supplement to the Motion to Sell and a request to approve a bid in the amount of \$9,500,000.00 received by the Trustee from International Poultry Breeders, L.L.C., d/b/a The Best Dressed Chicken at the auction held on August 11, 2021, all as provided in the Order Approving Bid Procedures.

3. After notice of the Motion to Sell was provided to creditors and parties in interest, several objections to the Motion were filed, including an Objection filed by Wincorp International, Inc. (hereinafter called "Wincorp"), on behalf of its affiliate The Best Dressed Chicken (Doc No. 124).

4. On July 14, 2021, Wincorp filed a Supplement to Objection to Trustee's Motion to Sell (Doc. No. 131) and designated International Poultry Breeders, L.L.C., d/b/a The Best Dressed Chicken (hereinafter called "IPB") as its affiliate for the purposes of its Objection and as the proposed purchaser of the Assets.

5. Paragraph 27(c) of the Trustee's Motion to Sell filed on June 22, 2021, provides:

All parties desirous of participating in the additional bid process, including Pure Prairie Farms, Inc., must provide the Trustee and Heritage with evidence of an ability and the financial wherewithal, as determined solely by the Trustee, to consummate the sale transaction no later than 5:00 p.m. CDT on the fourth business day after the conclusion of the telephonic hearing on this Motion at which the bid procedures are approved;

6. On July 16, 2021, a hearing was held on the Motion to Sell and thereafter on July 22, 2021, the Court entered an Order Approving Bid Procedures (Doc. No. 142) which set forth specific actions and specific dates that such actions must be completed by all parties in order to participate in an auction of the Assets, including the making of an opening bid.

7. The provisions of Paragraph 27(c) of the Trustee's Motion to Sell were included in the Order Approving Bid Procedures.

8. On August 3, 2021, the Trustee timely received a \$500,000.00 cash deposit on behalf of IPB.

9. The deadline for all parties, including Pure Prairie, to provide the Trustee with evidence of an ability and the financial wherewithal to consummate the sale transaction was August 9, 2021.

10. On August 9, 2021, the Trustee timely received confirmation of IPB's financial wherewithal to consummate the sale transaction.

11. At 3:07 PM on August 9, 2021, the Trustee received an email from the attorney for Pure Prairie stating, *inter alia*:

that in light of the overbid of The Best Dressed Chicken, Pure Prairie will not be participating in further bidding. I believe that holding an auction is no longer necessary under those circumstances, and I wish you well in closing the sale with Best Dressed.

12. After receipt of the email described in Paragraph 11, the Trustee's brokers had numerous conversations with the representatives of Pure Prairie and attempted to contact Pure Prairie additional times without success, with the communications and attempted communications continuing all the way up until shortly before the commencement of the telephone auction.

13. Pure Prairie did not request to participate in the auction and did not participate in the auction.

14. The Objection filed by Wincorp (Doc. No. 124) on behalf of The Best Dressed Chicken (now IPB as described in the Supplement filed July 14, 2021 (Doc. No. 131)) to the Trustee's Motion to Sell states:

In the event that Pure Prairie Farms, Inc. (PPFI) satisfies the Trustee that it has the ability and the financial wherewithal to consummate the sale transaction as required by Section 27(c) of the Motion, then Wincorp offers \$10,000,000.00 for the purchase of the Assets. In the event that PPFI is unable to satisfy the requirements of Section 27(c) of the Motion, or for any other reason is unwilling or unable to purchase the Assets pursuant to the terms and conditions of the Motion, then Wincorp offers \$9,500,000.00 for purchase of the Assets.

15. At the commencement of the auction the Trustee and the broker explained to those participating in the auction the events that had occurred during the pre-auction process, including the communication received from Pure Prairie.

16. At the conclusion of the explanation, the attorney for IPB asked the Trustee whether he considered Pure Prairie to be a qualified bidder under the terms of the Order Approving Bid Procedures, and the Trustee stated that he did NOT consider Pure Prairie to be a qualified bidder on the account of its failure to provide any evidence of its financial wherewithal to consummate the sale transaction which was required by the Order Approving Bid Procedures.

17. The Trustee's broker then sought a bid of \$9,700,000.00.

18. The attorney for IPB stated that a bid of only \$9,500,000.00 was required because Pure Prairie had not, by August 9, 2021, provided the Trustee with any evidence of an ability and the financial wherewithal to consummate the purchase of the Assets, that Pure Prairie had not timely satisfied the requirements of the Order Approving Bid Procedures, and thus, as confirmed by the Trustee, Pure Prairie was not a qualified bidder.

19. The attorney for IPB further stated that consistent with its Objection, that IPB submits a bid in the amount of \$9,500,000.00 for the Assets.

20. Following discussion and the further solicitation of a higher bid, with none being received, the Trustee accepted the bid of \$9,500,000.00 from IPB subject to Court approval.

21. No objection or opposition was voiced by any party who attended or was represented at the auction.

22. The Trustee now seeks approval of the \$9,500,000.00 bid of IPB and the approval of the sale of the Assets to IPB for the sum of \$9,500,000.00.

23. The order approving this Motion and the Trustee's Motion to Sell should provide that any and all liens, claims, titles, encumbrances, interests, and rights asserted by Farmer Mac and Pitman Farms, and any other lienholders, will attach to the gross proceeds from the court-approved sale, in whatever order of priority that existed as of the commencement of this case, EXCEPT that Farmer Mac and Pitman Farms have agreed that:

- a. any Real Estate Transfer Tax due pursuant to Iowa Code Chapter 428A shall be released and paid from the gross sales proceeds,
- b. all real estate taxes due at the time of conveyance of the Real Estate by the Trustee to the purchaser, together with real estate taxes prorated to the date of said conveyance shall be released and paid from the gross sales proceeds,
- c. the compensation due to Heritage shall be released and paid from the gross sales proceeds. The application to employ Heritage provides the following for compensation:

For a turnkey sale, Brokers shall receive a commission of five percent (5%) of the gross sales price of the Property, provided that the commission shall be reduced to three percent (3%) in the event that the Minnesota Growers Group or Pittman (sic) Family Farms is the successful purchaser. In addition, Brokers shall advance all expenses necessary to prepare, market and conduct the turnkey sale process, and shall be entitled to \$25,000.00 for expense reimbursement (the Turnkey Allowance). In the event that a turnkey sale does not occur, the Property will be sold by auction.

The proposed purchaser is NOT the Minnesota Growers Group.

- d. a sum equal to 0.75% of the gross proceeds shall be released from the gross proceeds, and such sum shall be free and clear of any and all claims, liens, titles, interests, and rights, and the Trustee and the estate may use such sum for any and all purposes, pursuant to the provisions of Title 11, including but not limited to the payment of administrative claims and expenses and, if

available, to the payment of various non-administrative claims (such as general unsecured claims).

24. The order approving this Motion and the Trustee's Motion to Sell should also contain all of the other terms and conditions requested in the Trustee's Motion to Sell.

25. The Trustee avers and submits that the sale to IPB proposed is this Motion is in the best interest of the estate, the creditors and the community. This is so because a sale will generate much-needed cash to enable the Trustee to administer this case, and will hopefully enable IPB to use the Assets in the operation of a business for the good and benefit of IPB, and to the betterment of the community and the public interest.

26. The Trustee further avers and submits that the withdrawal of Pure Prairie from the bidding process appears to the Trustee to have been done knowingly by Pure Prairie with the assistance and advice from counsel.

27. The Trustee further avers and submits that the auction was conducted in good faith, and that the bid of IPB was received in good faith, all with assistance and advice from counsel and the Trustee's brokers.

28. The Trustee further requests that the Court authorize the Trustee to return the cash deposit in the sum of \$500,000.00 received on behalf of Pure Prairie.

29. The Trustee requests that the Court schedule a hearing to approve this Motion and the Motion to Sell.

30. The Trustee requests that the order approving this Motion and the Motion to Sell provide that the 14-day stay period in F.R.B.P. 6004(h) is inapplicable. Such a provision will enable an expeditious closing, and will minimize administrative claim (such as utility bills, real estate taxes, etc.) that will be incurred and inflicted against the estate.

WHEREFORE, the Trustee respectfully prays this Court, on such notice and hearing as is required, to enter and enroll an order granting the relief requested by the Trustee in this Motion and the Motion to Sell as modified by the Supplement, and for such other relief as may be just and property under the premises.

DATED: August 13, 2021

/s/ Larry S. Eide

Larry S. Eide, Trustee (AT0002317)
PO Box 1588
Mason City, Iowa 50402-1588
Telephone: 641.423.4264
Facsimile: 641.423.3145
Email: eide@pappajohnlaw.com

CERTIFICATION OF SERVICE

The undersigned, Larry S. Eide, certifies that on August 13, 2021, he served a copy of the foregoing document on the United States Trustee, Debtor(s), attorney for Debtor(s) and other parties having requested notice pursuant to Rule 2002 electronically on all parties who receive electronic notice through CM/ECF as listed on CM/ECF's notice of electronic filing, and by ordinary United States mail, postage prepaid, addressed as follows on all other parties:

Terry L. Gibson
Wandro & Associates, P.C.
2501 Grand Avenue, Suite B
Des Moines, IA 50312

Riley C. Walter
Wanger Jones Helsley PC
265 E. River Park Circle, Suite 310
Fresno, CA 93720

Joseph A. Peiffer
Ag & Business Legal Strategies
1350 Boyson Road, Suite B
PO Box 11425
Hiawatha, IA 52233-2211

Michael P. Mallaney
Shindler, Anderson, Goplerud & Weese,
P.C.
5015 Grand Ridge Drive, Suite 100
West Des Moines, IA 50265-5749

Thomas L. Flynn
Brick Gentry, P.C.
6701 Westown Parkway, Suite 100
West Des Moines, IA 50266

Todd J. Ohlms
Proskauer Rose LLP
70 West Madison, Suite 3800
Chicago, IL 60602-4342

Kristina M. Stanger
Nyemaster, Goode, P.C.

700 Walnut Street, Suite 1600
Des Moines, IA 50309-3899

Daniel Desatnik
Proskauer Rose LLP
Eleven Times Square
New York, NY 10036-8299

Eric W. Lam
Simmons Perrine Moyer Bergman PLC
115 3rd Street SE, Suite 1200
Cedar Rapids, IA 52401-1266

Jackson C. Blais
Simmons Perrine Moyer Bergman PLC
115 3rd Street SE, Suite 1200
Cedar Rapids, IA 52401-1266

Abram Carls
Simmons Perrine Moyer Bergman PLC
115 3rd Street SE, Suite 1200
Cedar Rapids, IA 52401-1266

Brandon R. Tomjack
Baird Holm LLP
1700 Farnam St, Ste 1500
Omaha, NE 68102-2068

Steven C. Turner
Baird Holm LLP
1700 Farnam Street, Ste 1500
Omaha, NE 68102

James L. Snyder
Acting United States Trustee
United States Federal Courthouse
111 7th Avenue SE, Box 17
Cedar Rapids, IA 52401-2101

/s/ Larry S. Eide
Larry S. Eide (AT0002317)

Label Matrix for local noticing
0862-4

Case 20-00305
Northern District of Iowa
Mason City
Fri Aug 13 13:35:48 CDT 2021

ARKK Food Company, Inc.
c/o Kristina M. Stanger
700 Walnut Street, Suite 1600
Des Moines, IA 50309-3899

Airgas USA, LLC
6055 Rockside Woods Blvd.
Independence, OH 44131-2301

Baird Holm LLP
Steven Turner
1700 Farnam Street,
suite 1500
Omaha, NE 68102-2078

Bank of the West
8033 South 15th Street, Suite C
Lincoln, NE 68512-9613

Tyler Bortle
N3884 US Hwy 53
Whitewall, WI 54773

California Dept. of Tax and
Fee Administration
Account Information Group MIC: 29
Sacramento, CA 94279-0029

Chris Uhlenkamp
18671 Jewel Rd.
Little Falls, MN 56345

Clyde and Debbie Gumbert
5726 Turner Valley Rd.
Mondovi, WI 54755

Croell Redi-Mix, Inc.
300 50th Ave. Ct. SW
Cedar Rapids, IA 52404-4408

ARKK Food Company
dba Food Source

17 50 S. Telegraph Ave.,
suite 310
West Bloomfield, MI 48322

ARKK Food Company, Inc.
c/o Todd J. Ohlms, Proskauer Rose LLP
70 West Madison, Suite 3800
Chicago, IL 60602-4342

American Arbitration Association
150 N Michigan Ave #3050
Chicago, IL 60601-7553

Baker Manock & Jensen
Jan T Perkins
Jackson Waste
52 60 North Palm Ave.
Fourth Floor
Fresno, CA 93704-2215

Bassford Remele
Kevin Hickey
100 S. 5th St. Minneapolis
Minneapolis, MN 55402-1254

CSDP Subsidiary CDE 3, LLC
c/o Central State Development Partners
Brian Hollenbeck
100 19th Street, Suite 109
Rock Island, IL 61201-8022

Abram V. Carls
Simmons Perrine Moyer Bergman PLC
115 Third Street SE
Suite 1200
Cedar Rapids, IA 52401-1222

Chris Uhlenkamp
18848 Jewel Road
Little Falls, MN 56345-5707

Cooper White & Cooper
Peter C. Califano
201 California Street, 17th Floor
San Francisco, CA 94111-5002

Crown Equipment Corporation
44 S. Washington Street
New Bremen, OH 45869-1288

ARKK Food Company
dba Trade Source
1750 S Telegraph Road.,
#310
Bloomfield Hills, MI 48302-0179

Academy Bank, NA
1111 Main Street,
Suite 1600
Kansas City, MO 64105-2114

Applegate & Thorne-Thomsen, PC
Dan Klaff
440 s. LaSalle Street,
Suite 1900
Chicago, IL 60605-5010

Baker Tilly Capital, LLC
PO Box 7398
Madison, WI 53707-7398

Jackson C. Blais
Simmons Perrine Moyer Bergman PLC
115 3rd Street SE
Suite 1200
Cedar Rapids, IA 52401-1222

California Attorney General
PO Box 944255
Sacramento, CA 94244-2550

Charles City
Floyd County
101 South Main Street
Charles City, IA 50616-2746

Clyde & Debbie Gumbert
626 County Road Z
Mondovi, WI 54755

Craig Fennemore, P.C.
Attn: Acctg. Dept.
2394 East Camelback Road, Suite 600
Phoenix, AZ 85016-9077

Curt Larson
7691 Hickory Road
Eau Claire, WI 54701-8823

Dale Lahn
W27133 Hallis Lane
Eleva, WI 54738-9473

Dan Schlichting
1435 125th
Rice, MN 56367-9705

Daspin & Aument, LLP
D. Albert Daspin
300 S. Wacker Drive
Chicago, IL 60606-6777

David Welle
19737 305th Ave.
Pierz, MN 56364-1310

Davis Brown Law
Jason Stone
215-10th Street, Suite 1300
Des Moines, IA 50309-3616

Delaware Secretary of State
401 Federal St #4
Dover, DE 19901-3639

Dennis Gilbertson
3570 Cty Rd. C
Spring Green, WI 53588-8929

Daniel Steven Desatnik
Proskauer Rose LLP
Eleven Times Square
New York, NY 10036-8299

Dowling Aaron
PO Box 28902
Fresno, CA 93729-8902

Larry S. Eide
PO Box 1588
Mason City, IA 50402-1588

Larry S. Eide
Pappajohn, Shriver, Eide & Nielsen P.C.
103 E. State Street, Suite 800
PO Box 1588
Mason City, IA 50402-1588

Employment Development Department
Bankruptcy/Special Procedures Group
PO Box 826880 MIC 92E
Sacramento, CA 94280-0001

Rebecca Estonilo
State of California
Bankruptcy Section MS A340
Franchise Tax Board
PO Box 2952
Sacramento, CA 95812-2952

Farmer MAC
1999 K. Street NW
Washington, DC 20006-1129

Federal Agricultural Mortgage Corporation
c/o Brandon R. Tomjack
1700 Farnam St, Ste 1500
Omaha, Nebraska 68102-2068

Floyd County Tax Collector
101 S. Main Street, #303
Charles City, IA 50616-2756

Floyd Kevin Ringler
3190 Baker Road
Fairfax, MN 55332

Fox Rothschild, LLP
Archana Nath
Jeff Bouslog
222 South Ninth Street, Suite 2000
Minneapolis, MN 55402-3338

Franchise Tax Board
Bankruptcy Unit
PO Box 2952
Sacramento, CA 95812-2952

Freeborn & Peters, LLP
Todd J. Ohlms
Tomita M. Helton
311 South Wacker Drive, Suite 3000
Chicago, IL 60606-6683

Fresno County Tax Collector
PO Box 1247
Fresno, CA 93715-1247

Lee Frie
W648 Baures Road
Fountain City, WI 54629-7527

Terry Gibson
2501 Grand Avenue
Suite B
Des Moines, IA 50312-5342

Dennis Gilbertson
3582 High Point Road
Spring Green, WI 53588-8979

Gislason & Hunter LLP
Dustan J. Cross
2700 South Broadway
New Ulm, MN 56073-3979

Clyde Gumbert
W626 Cty Rd Z
Mondovi, WI 54755

Gumbert Brookfield Farms
626 County Road Z
Mondovi, WI 54755

Heritage Global Partners, Inc.
12625 High Bluff Drive #305
San Diego, CA 92130-2054

Huff & Vanderbreek, LLP
7112 N. Fresno, St #140
Fresno, CA 93720-2949

Internal Revenue Service
Centralized Insolvency Operation
PO Box 7346
Philadelphia, PA 19101-7346

Iowa Community Capital
Mark A. Edleman
915 8th Street, Suite 205
Boone, IA 50036-2921

Iowa Department of Revenue
Office of the Attorney General
Attn: Bankruptcy Unit
1304 E. Walnut Street
Des Moines, IA 50319

Jackson C. Blais
SIMMONS PERRINE MOYER BERGMAN PLC
115 Third Street SE, Suite 1200
Cedar Rapids, IA 52401

John Tschida
8806 170th Avenue
Royalton, MN 56373-3913

Karl J. Johnson
Taft Stettinius & Hollister LLP
2200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2100

Karl Johnson
Taft Stettinius & Hollister LLP
2200 IDS Center
80 South 8th Street
Minneapolis 55402-2100

Kostner, Koslo & Brovold, LLC
Karina O'Brien
108 West Main Street
Arcadia, WI 54612-1322

Kuehl Turkeys, LLC
Shane Kuehl
1550 230th Street
Truman, MN 56088-2111

Dale Lahn
W166 Hwy 10
Mondovi, WI 54755

Eric W. Lam
115 Third Street S.E. Suite 1200
Cedar Rapids, IA 52401-1222

Curt Larson
N50495 Thompson Road
Eleva, WI 54738-4302

Lathrop Gage, LLP
Jared M. Minkoff
2345 Grand Blvd. Suite 2200
Kansas City, MO 64108-2618

Law Offices of Kenneth J. Freed
PO Box 5914
Sherman Oaks, CA 91413-5914

Lee Frie
S2332 Country Road E
Arcadia, WI 54612-8752

Lee Frie
W648 Baures Rd
Fountain City, WI 54629-7527

Michael P. Mallaney
Shindler, Anderson, Goplerud & Weese, P.
5015 Grand Ridge Drive
Suite 100
West Des Moines, IA 50265-5769

MidAmerican Energy Company
PO Box 8020
Davenport, IA 52808-8020

Mike Schlessner
W682 County Rd E
Arcadia, WI 54612-8600

Motschieder, Michaelides, Wishon,
Brewer & Ryan, LLP
Russell K. Ryan
1690 West Shaw Ave., Suite 200
Fresno, CA 93711-3519

NMTC
10 Terrace Ct
Madison, WI 53718-2004

Nixon Peabody, LLC
Gregory N. Doran
779 9th Street NW, Suite 500
Washington, DC 20001

OIRE Kansas C, LLC
Vice President
10350 Bren Road West
Hopkins, MN 55343-9014

PNC CDE 80, LLC
Lathrop GPM LLP
7701 Forsyth Blvd., Suite 500
Clayton, MO 63105-1875

PNC CDE 80, LLC
c/o PNC Financial Services Group
The Tower at PNC Plaza
300 Fifth Avenue, 14th Floor
Pittsburgh, PA 15222-2401

PNC New Markets Investment Partners, LLC
c/o PNC Financial Services Group
NMTC Asset Management
300 Fifth Avenue, 14th Floor
Pittsburgh, PA 15222-2401

Joseph A. Peiffer
Ag & Business Legal Strategies
1350 Boyson Rd
Ste Building B
Hiawatha, IA 52233-2211

Pitman Family Farms, LLC
1075 North Ave.
Sanger, CA 93657-3539

Pitman Farms
c/o Abram V. Carls
115 Third Street SE, Suite 1200
Cedar Rapids, IA 52401

Pitman Farms
c/o Eric J. Langston
115 Third St. SE, Suite 1200
Cedar Rapids, IA 52401-1222

Pitman Farms, Inc.
1075 North Ave
Sanger, CA 93657-3539

Pitman Farms, Inc.
c/o Eric J. Lam
115 Third Street SE, Suite 1200
Cedar Rapids, IA 52401

Pitman Farms, Inc.
c/o Eric J. Langston
115 Third Street SE, Suite 1200
Cedar Rapids, IA 52401

Pop's Poultry Farm, LLC
15504 120th Street
Aplington, IA 50604

Pop's Poultly Farm
Tom Poppen
33416 Grand Ave.
Aplington, IA 50604-8527

Pop's Poultrly Farm, LLC
33416 Grand Ave
Aplington, IA 50604-8527

Prairie's Best Farms, Inc.
68808 Fort Road
Fairfax, MN 55332-6935

Prairies Best Farms Inc
68808 Fort Rd
Fairfax, MN 55332-6935

Prichard Law Office, PC.
Todd P. Prichard
103 North Main Street
Charles City, IA 50616-2014

Ray J Weltzien
W23918 Holcomb Rd
Galesville, WI 54630

Ray Weltzien
W23918 Holcomb Coulee Road
Galesville, WI 54630-8410

Reinhart Boerner Van Deuren
David B. Schulz
1000 North Water Streetm Suite 1700
Milwaukee, WI 53202-3197

Rick Weltzein
N20222 State Road 93
Galesville, WI 54630-8209

Rick Weltzien
N20222 State Rd 93
Galesville, WI 54630-8209

Rick Weltzien
c/o Kayla L. Sproul
5015 Grand Ridge Drive, Suite 100
West Des Moines, IA 50265

Rick Weltzien
c/o Michael P. Mallaney
5015 Grand Ridge Drive, Suite 100
West Des Moines, IA 50265

Rodney Boser
20645 275th Ave
Pierz, MN 56364-1942

Rustic Ridge Farm
Eric Glasson
12395 Stockyard Road
Montfort, WI 53569

Ryder Transportation Services
PO Box 96723
Chicago, IL 60693-6723

(p)U S SECURITIES AND EXCHANGE COMMISSION
LOS ANGELES REGIONAL OFFICE
444 SOUTH FLOWER STREET 9TH FLOOR
LOS ANGELES CA 90071-2934

Shane Kuehl
Kuehl Poultry LLC
1550 230th Street
Truman, MN 56088-2111

Simply Essentials Beef, LLC
c/o Cogency Global Inc.
850 New Burton Road, Suite 201
Dover, DE 19904-5786

Simply Essentials Holdings, LLC
Dennis Krause
12980 Foster, Suite 220
Overland Park, KS 66213-2691

Simply Essentials, LLC
901 North Main Street
Charles City, IA 50616-2109

Kristina M. Stanger
Nyemaster Goode
700 Walnut Street, Suite 1600
Des Moines, IA 50309-3800

Taft Stettinius & Hollister, LLP
Jack Perry
80 South 8th Street
2200 IDS Center
Minneapolis, MN 55402

The Best Dressed Chicken, Inc.
c/o Thomas L. Flynn
6701 Westown Parkway, Suite 100
West Des Moines, IA 50266

Brandon R. Tomjack
1500 Woodmen Tower
Omaha, NE 68102-2068

Tonita M. Helton
311 South Wacker Drive, Ste. 3000
Chicago, Illinois 60606-6683

Tyler Bortle
N40662 Fuller Coulee Rd
Whitehall, WI 54773-2006

US Bank National Association Trustee for Fed
Corporation Program
1133 Rankin Street, Suite 100
Saint Paul, MN 55116-4117

United States Attorney
(IRS Division)
(USDA Division)
2500 Tulare Street, Suite 44041
Fresno, CA 93721-1321

United States Department of Justice
Civil Trial Section, Western Region
Box 683, Ben Franklin Station
Washington, DC 20044-0683

United States Department of Labor
200 Constitution Ave., NW
Washington, DC 20210-0002

United States Dept. of Justice
U.S. Trustee Program
2500 Tulare Street
Fresno, CA 93721-1321

United States Trustee
United States Federal Courthouse
111 7th Avenue SE, Box 17
Cedar Rapids, IA 52401-2103

VAF Sub-CDE 53, LLC
Tyler Inda
PO Box 7398
Madison, WI 53707-7398

WESTERN GRAIN & MILLING
1075 NORTH AVE
SANGER, CA 93657-3539

Riley C. Walter
Wanger Jones Helsley
265 E. River Park Circle
Ste 310
Fresno, CA 93720-1580

Wells Fargo Bank NA
300 Tri-State International, Suite 400
Lincolnshire, IL 60069-4417

Rick Weltzien
N20222 State Road 93
Gailsville, WI 54630-8209

Wendi Alper-Pressman
Lathrop GPM LLP
7701 Forsyth Blvd., Suite 500
Clayton, MO 63105-1875

Western Grain & Milling, Inc.
c/o Eric J. Langston
115 Third St. SE, Suite 1200
Cedar Rapids, IA 52401-1222

Wisconsin Dept. of Revenue
PO Box 8901
Madison, WI 53708-8901

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Securities & Exchange Commission
Attn: Bankruptcy Counsel
5670 Wilshire Blvd., Fl. 11
Los Angeles, CA 90036

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u), IA

(u)ARKK Food Company, Inc.

(d)ARKK Food Company, Inc.
c/o Todd J. Ohlms, Proskauer Rose LLP
70 West Madison, Suite 3800
Chicago, IL 60602-4342

(u)Federal Agricultural Mortgage Corporation

(u)Freeborn & Peters LLP

(u)Alec Modrick

End of Label Matrix
Mailable recipients 132
Bypassed recipients 9
Total 141